

## **ABSTRACT**

**Nadya Lumbantobing, NIM 7193220031. *The Effect of Profitabilit, Industrial Type, Managerial Ownership, Foreign Ownership, Audit Committee, Board of Directors, Governance Committee Regarding the Disclosure of Sustainability Reports in Manufacturing Companies Listed on the Indonesian Stock Exchange in 2019-2021, Thesis, Accounting, Faculty of Economics, Medan State University.***

*The problem with this research is that companies still pay little attention to the environment and society. This research aims to examine the influence of Profitability, Industry Type, Managerial Ownership, Foreign Share Ownership, Audit Committee, Board of Directors, and Governance Committee on Disclosure of Sustainability Reports in Manufacturing Companies Listed on the Indonesia Stock Exchange in 2019-2021 partially and simultaneously.*

*Research population, manufacturing companies listed on the IDX in 2019-2021. Sample selection used the purposive sampling method. Based on predetermined criteria, there were 19 companies, with three years of observation so that the observation data totaled 57. The data analysis technique used multiple regression with SPSS 25.*

*The research conclusion is that industry type, board of directors and governance committee have a partial effect on sustainability report disclosure, while profitability, managerial ownership, foreign share ownership, audit committee have no partial effect on sustainability report disclosure. The research results show that the variables profitability, industry type, managerial ownership, foreign share ownership, audit committee, board of directors, and governance committee simultaneously influence sustainability report disclosure.*

*The research results are in line with Krisyadi & Elleen (2020), Rahmat (2022) but are not in line with Roviqoh & Khafid (2021) and Setiadi (2022) and support stakeholder theory and legitimacy theory.*

**Keywords: Profitability, Industry Type, Managerial Ownership, Foreign Share Ownership, Audit Committee, Board of Directors, Governance Committee, Sustainability Report**

## ABSTRAK

**Nadya Lumbantobing, NIM 7193220031, Pengaruh Profitabilitas, Tipe Industri, Kepemilikan Manajerial, Kepemilikan Saham Asing, Komite Audit, Dewan Direksi, Dan Governance Committee Terhadap Pengungkapan Sustainability Report Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2019-2021, Skripsi, Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan**

Masalah penelitian ini masih rendahnya perhatian perusahaan terhadap lingkungan dan masyarakat. Penelitian ini bertujuan menguji pengaruh Profitabilitas, Tipe Industri, Kepemilikan Manajerial, Kepemilikan Saham Asing, Komite Audit, Dewan Direksi, dan *Governance Committee* Terhadap Pengungkapan *Sustainability Report* Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2019-2021 secara parsial dan secara simultan.

Populasi penelitian, perusahaan manufaktur yang terdaftar di BEI tahun 2019-2021. Pemilihan sampel menggunakan metode *purposive sampling*. Berdasarkan kriteria yang telah ditentukan sebanyak 19 perusahaan, dengan tiga tahun pengamatan sehingga data observasi berjumlah 57. Teknik analisis data menggunakan regresi berganda dengan SPSS 25.

Kesimpulan penelitian, tipe industry, dewan direksi dan *governance committee* berpengaruh secara parsial terhadap pengungkapan *sustainability report* sedangkan profitabilitas, kepemilikan manajerial, kepemilikan saham asing, komite audit tidak berpengaruh secara parsial terhadap pengungkapan *sustainability report*. Hasil penelitian menunjukkan bahwa variable profitabilitas, tipe industry, kepemilikan manajerial, kepemilikan saham asing, komite audit, dewan direksi, dan *governance committee* secara simultan berpengaruh terhadap pengungkapan *sustainability report*.

Hasil penelitian sejalan dengan Krisyadi & Elleen (2020), Rahmat (2022) namun tidak sejalan dengan Roviqoh & Khafid (2021) serta Setiadi (2022) dan mendukung teori *stakeholder* dan teori legitimasi.

**Kata Kunci: Profitabilitas, Tipe Industri, Kepemilikan Manajerial, Kepemilikan Saham Asing, Komite Audit, Dewan Direksi, Governance Committee, Sustainability Report**